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Again, no one would take Jordanes very seriously as an authority; but it is a little "casual" to call him "a modest liar". And if he was a liar for saying that he digested the work of Cassiodorus in three days, how can the character of his narrative serve as "*prima facie* evidence in support of his contention that he had studied his chief source but three days"?

These objections may seem trifling; the reviewer makes them only to justify an impression he was not able to escape: an impression of a criticism of sources and writers which is easy and off-hand, and often not quite fair.

E. H. M.

The Exchequer in the Twelfth Century. The Ford Lectures delivered in the University of Oxford in Michaelmas Term, 1911, by REGINALD L. POOLE, M.A., LL.D. (Oxford: Clarendon Press. 1912. Pp. xi, 195.)

THERE is a hint in Mr. Poole's preface of an apology for the form of his book, lectures printed as delivered. Surely none was called for. Repetition, clearness, and even to some extent the absence of illustrative material, are not more welcome in a popular work than in one of scholarship, which this certainly is. It is to be hoped that writers in English, in spite of some tendencies seemingly in that direction, are not going to acquire the feeling that scholars must write for scholars only, as writers in German are losing it. Germany has suffered enough from that false standard to be a warning to us against it. While the lectures are printed substantially as delivered, the foot-notes supply many details and a full apparatus.

The book is not a treatise on the *Dialogus de Scaccario*, like Liebermann's *Einleitung*, but is rather an account of the Exchequer system in practical operation. It deals first with the sources of our knowledge, considering the Pipe Rolls, and the Black and Red Books of the Exchequer, in addition to the *Dialogus*; then the older treasury system down to the introduction of the Exchequer; the method of the Exchequer and the source from which it was derived; and the two parts or divisions of the Exchequer, the lower, or treasury of receipt, and the upper, or Exchequer of audit, the Exchequer proper. Lecture VI. treats of the accounting of the sheriff; lecture VII. of the Exchequer records, the great roll of the year, and lecture VIII. of the Exchequer and the king's court.

The discussion of the introduction of the Exchequer system of reckoning and of the source from which it was derived is the portion of the book which has the greatest general interest and importance. The establishment of the Exchequer as something new was "the introduction of a precise system of calculation worked out by counters on a chequered table and recorded on rolls" (p. 40), or in other words "the system of the Exchequer is a system of reckoning based upon the abacus" (p. 56). If this is true, the introduction of the Exchequer could not have been a

gradual process but "must have been a definite act which operated at a definite date" (p. 41, note). This date Mr. Poole thinks to have been somewhere about the middle of the reign of Henry I., and not later than 1118, and that the introduction took place first in England and not in Normandy. It is not possible here to summarize the argument by which these conclusions are reached, or the history of the introduction of the use of the abacus, which occupy a large part of lecture III., but it may be said that it is an interesting combination of fragments of evidence and that it is entirely convincing. We may now regard these questions, which have been so long debated, as definitely settled. In matters of minor detail, the careful accuracy for which the author is distinguished enables him to make a number of corrections in the work of his predecessors, in the publications of the Pipe Roll Society, in the Rolls edition of the Red Book, and in the Oxford edition of the *Dialogus* in text as well as in the editorial work.

It is in the last lecture only that Mr. Poole considers the Exchequer in the other function besides financial in which it became constitutionally of permanent importance, the judicial. In a study of the twelfth-century Exchequer, this is probably the right proportion, for it is only with the thirteenth, and perhaps the later thirteenth, that we begin to have definite information about a clearly defined Exchequer court. Mr. Poole evidently felt obliged, as others have, to decide, if possible, whether the twelfth century regarded the Exchequer in its capacity as a court as having any specific and exact judicial sphere. It is of value to have the result reached by him, which is virtually that it did not. This is undoubtedly a correct conclusion. The men of that time did not reason about their institutions, or make constitutional distinctions and classifications. These things were for a long time still beyond them. The Exchequer was the small Curia Regis, acting in a special capacity to be sure, but not thereby made into a new institution. Whatever it could do anywhere, it could do *ad scaccarium*. This phrase in accounts of judicial proceedings, Mr. Poole concludes, means place, and this is the only meaning we can with certainty attach to it, in the opinion of the reviewer, until the process of differentiation has far advanced in the thirteenth century.

It must have been by a slip of memory that Mr. Poole says that the Exchequer court did not acquire jurisdiction in equity until Tudor times (p. 184, see Holdsworth, *History of English Law*, I. 106-107). It would of course be difficult to show by specific references that it possessed such a jurisdiction in the twelfth century because of the failure of the records of that century to note clearly almost all distinctions of function. The same thing may very likely be true for the thirteenth century, or nearly all of it, but it would be an extraordinary fact, very difficult to account for if, as small Curia Regis, small council, the Exchequer did not always possess equity powers. It is to be hoped that Professor James Baldwin's forthcoming book on the King's Council will throw some light on this point.

G. B. ADAMS.